interstate information REPORT

A Bulletin Service for Trucking Association Executives

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1/85

April, 1983

TRUCK TAXES and HIGHWAY FINANCE

The data in this report are for calendar year 1981, and reflect tax rates in effect prior to passage of the Surface Transportation Assistance Act of 1982, as will next year's report covering calendar 1982. In 1981, all trucks accounted for nearly 50 percent of the total federal Highway Trust Fund taxes paid by highway users. Truck payments amounted to $3,093,892,000, or 49.7 percent of the total collections of $6,222,464,000. Of the total collections, $1,196,596,000, or 19.2 percent were derived solely from the levies on new trucks and trailers over 10,000 pounds GVW, truck parts and accessories, and the highway use tax on vehicles over 26,000 pounds GVW. Trucks accounted for $1,192,260,000, or 99.6 percent of this amount, buses for the remaining 0.4 percent.

Large trucks, in excess of 26,000 pounds GVW, represented only 1.1 percent of total private and for-hire motor vehicle registrations . . . yet, these heavy trucks paid $1,648,221,000, or 26.5 percent of the total $6,222,464,000 federal Highway Trust Fund taxes paid by all highway users in 1981.

In the 25 years (calendar years 1957-1981) since the enactment of the 1956 Highway bill, highway users have paid $140.0 billion in *special* federal taxes. Some $25.4 billion of these collections went into the U.S. general fund, with $114.6 billion being dedicated to the Highway Trust Fund. During this period, trucks paid $48.9 billion, or 42.7 percent of the dedicated funds.

In addition to the above *special* federal taxes, all motor vehicle owners and operators, during this 25-year period, paid $257.1 billion in state highway-user taxes. Trucks paid 35.3 percent of the total user taxes collected by the states . . . an amount of nearly $90.9 billion.

In 1981 alone, the several states collected $18,148,531,000 in *special* highway-user taxes and spent $12,897,548,000 in state monies for state-administered highways. Trucks, which comprised 20.4 percent of total motor-vehicle registrations, paid 39.4 percent of all *special* motor-vehicle taxes collected by the several states. The $7,156,664,000 in such taxes collected from truck owners and operators was equivalent to 173.4% of the $4,127,044,000 in capital outlay from state sources and 167.3% of the $4,277,814,000 for maintenance on the state-administered systems of all the states. It represents 55.5% of the $12,897,548,000 total expenditures for capital outlay, maintenance, administration, police and financing on the state systems.

Over the 25-year span, trucks paid $139.8 billion in combined state and federal highway-user taxes (excluding those federal tax payments that went into the U.S. general fund). This is hardly being "subsidized" or enjoying a "free ride" on the Nation's highways . . . two of the claims frequently circulated by anti-highway forces.

The Surface Transportation Assistance Act of 1982, Public Law 97-424, signed into law by the President on January 6, 1983, is the most important highway legislation since 1956. It is critical to the trucking industry because of its effects on highway taxation, as well as sizes and weights, and highway safety.

A JOINT SERVICE OF:

Department of State Laws, Taxation and Reciprocity
Department of Interstate Cooperation, American Trucking Associations, Inc.

The Act provides for the highest level of federal-aid highway funding in history. It is estimated that the new tax provisions, added to existing taxes, will produce $11.7 billion in 1984; $12.4 billion in 1985; $12.8 billion in 1986; $13.1 billion in 1987; and $13.4 billion in 1988. The federal Highway Trust Fund, and its related taxes, will be extended through 1988.

These funds will go, in varying amounts, for the National System of Interstate and Defense Highway construction program; the expanded program for resurfacing, restoring, rehabilitating and reconstructing routes of the Interstate System (the 4-R program); the federal-aid primary system; the federal-aid secondary system; the urban system; the bridge reconstruction program; and several minor miscellaneous programs.

The burden of the new tax provisions falls most directly on larger combination vehicles. Measures are currently being introduced in Congress to replace the heavy vehicle use tax with a diesel differential tax. A comparison of current tax rates with new user fees are shown below.

COMPARISON OF CURRENT AND NEW USER FEES

USER FEE TYPE	CURRENT RATE	NEW RATE	EFFECTIVE DATE
Gasoline	4¢/gallon	9¢/gallon	April 1, 1983
Diesel	4¢/gallon	9¢/gallon	April 1, 1983
Gasohol	0	4¢/gallon	April 1, 1983
Tires	9.75¢/lb., all tires	0¢/lb. for first 40 lbs. 15¢/lb. for next 30 lbs. 30¢/lb. for next 20 lbs. 50¢/lb. for each lb. over 90 lbs.	January 1, 1984
Tread Rubber	5¢/lb.	None	January 1, 1984
Inner Tubes	10¢/lb.	None	January 1, 1984
Lubricating Oil	6¢/gallon	None	January 7, 1983
Truck Parts	8 percent, all trucks	None	January 7, 1983
Truck Sales	10 percent of mfr.'s wholesale price for trucks & trailers 10,000 lbs. GVW	12 percent of retail price on all tractors plus truck chassis and bodies over 33,000 lbs. GVW, and 26,000 lbs. for truck trailer and semitrailer chassis and bodies.	April 1, 1983[1]
Heavy Vehicle Use Fee	$3/1,000 lbs. GVW for trucks 26,000 lbs. GVW	At least 33,000 lbs. but less than 55,000 lbs. GVW $50 per year, plus $25 for each 1,000 lbs. or fraction thereof in excess of 33,000 lbs. At least 55,000 lbs. but less than 80,000 lbs. GVW $600 per year, plus the applicable rate for each 1,000 lbs. or fraction thereof in excess of 55,000 lbs. At least 80,000 lbs., the maximum amount.	July 1, 1984[2]

Rate and Maximum Amount

Applicable Rate	Maximum Amount	Beginning July 1[2]
$40	$1,600	1984
$40	$1,600	1985
$44	$1,700	1986
$48	$1,800	1987
$52	$1,900	1988

[1] Gross vehicle weight threshold level increased on January 7, 1983.
[2] Refund for vehicles travelling less than 5,000 miles on public highways.
Delays by one year effective dates for operators of no more than five vehicles.
Contains refund provisions for lost or wrecked vehicles.

In the past a copy of TRUCK TAXES BY STATES has been enclosed with this report; due to budgetary considerations, this booklet is not being published this year. When conditions warrant such action, consideration will be given to resuming publication. Those requiring detail of taxes paid in a specific state can obtain this information from the Department of Economics and Taxation, American Trucking Associations.

1981 SUMMARY OF HIGHWAY-USER TAXES IN THE UNITED STATES

STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations*	161,707,623	33,043,285	20.4
Registration Fees	$ 5,532,752,000	$2,284,681,000	41.3
Miscellaneous Fees	2,205,293,000	806,799,000	36.6
Motor Fuel Taxes	10,083,810,000	3,746,249,000	37.2
Motor Carrier Taxes	326,676,000	318,935,000	97.6
Total User Taxes	**$18,148,531,000**	**$7,156,664,000**	**39.4**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($7,156,664,000) are equivalent to:

173.4% of capital outlay of $4,127,044,000 (excluding $7,758,553,000 in Federal Highway Funds) . . . or

167.3% of maintenance expenditures of $4,277,814,000 . . . or

55.5% of total expenditures of $12,897,548,000 (which includes $4,492,690,000 of other expenditures on the state systems).

* Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.
** Includes expenditures on local roads and streets for the District of Columbia.

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FEDERAL HIGHWAY-RELATED EXCISE TAXES AND THE HIGHWAY TRUST FUND

	1981 Collections Paid by Highway Users	
Taxes Dedicated to Highway Trust Fund	**All Motor Vehicles**	**Trucks**
Motor Fuel (a)	$4,331,022,000	$1,607,717,000
Lubricating Oil (b)	51,972,000	21,984,000
Motor-Vehicle Use Tax (c)	270,640,000	266,304,000
New Trucks & Trailers (d)	688,081,000	688,081,000
Truck Parts & Accessories (e)	237,875,000	237,875,000
Tires and Tubes (f)	621,989,000	263,099,000
Tread Rubber (g)	20,885,000	8,832,000
TOTAL DEDICATED FEDERAL USER TAXES	**$6,222,464,000**	**$3,093,892,000**

(a) Tax rate: 4 cents per gallon. Collections include tax on special fuels used on highways.
(b) Tax rate: 6 cents per gallon. Prior to 1/1/66, the lubricating oil tax went to the U. S. general fund. Beginning 1/1/66, this tax (excluding cutting oil) was dedicated to the Trust Fund.
(c) Tax rate: $3.00 per 1,000 lbs. per year. Annual use tax on vehicles over 26,000 pounds gross weight (vehicle plus load); levied on total weight, not just on excess over 26,000 pounds.
(d) Tax rate: 10% of mfr's. sales price. From 7/1/56 to 7/1/62 only half the tax on new trucks, buses, and trailers was dedicated to the Trust Fund. Effective 9/23/71 new trucks and trailers having a gross vehicle weight of 10,000 pounds or less are tax exempt. Effective 12/11/71 local transit buses in urban use are tax exempt. See note.
(e) Tax rate: 8% of mfr's. sales price. Prior to 1/1/66, the tax on motor-vehicle parts and accessories went to the U.S general fund. Effective 1/1/66, the tax on automobile parts and accessories was repealed; the tax on truck and bus parts and accessories remains in effect, with revenue dedicated to the Trust Fund. See note.
(f) Tax rate: 9.75 cents per pound (effective 1/1/81). (g) Tax rate: 5 cents per pound.

Note: Effective 11/9/78, 10% excise tax on new buses repealed. Taxes paid on buses purchased after 4/19/77 are refunded. Effective 12/1/78, bus parts and accessories are exempt, and school buses along with intercity and local buses used to transport the general public for compensation on scheduled routes (or 20 or more passenger bus on nonscheduled routes) are exempt from stated taxes for motor fuel, lubricating oil, tires, tubes, and tread rubber.

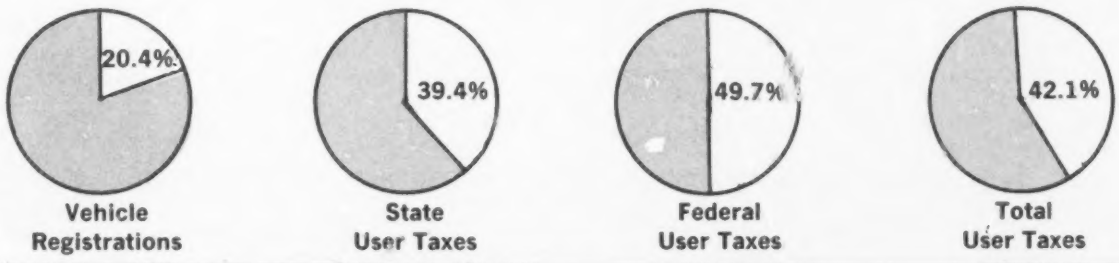
TOTAL 1981 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY UNITED STATES VEHICLES

	State	Federal*	Total
All Motor Vehicles	$18,148,531,000	$6,222,464,000	$24,370,995,000
Trucks	$ 7,156,664,000	$3,093,892,000	$10,250,556,000
Truck Percent	39.4%	49.7%	42.1%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

In the United States 42 of every 100 tax dollars collected for highway use during 1981 were paid by trucks . . . . yet, only 20 of every 100 vehicles registered were trucks!

TRUCK PERCENTAGE OF VEHICLE REGISTRATIONS AND SPECIAL VEHICLE TAX PAYMENTS



DISTRIBUTION OF TRUCK HIGHWAY USE PAYMENTS 1981

These charts show how each dollar paid by truck owners and operators in highway use taxes was divided among the various special levies.

TOTAL STATE USER TAXES (All States)

52.3¢	31.9¢	11.3¢	4.5¢
Motor Fuel Taxes	Truck and Trailer Registration Fees	Miscellaneous Fees	Motor Carrier Taxes

TOTAL FEDERAL USER TAXES

52.0¢	22.2¢	8.8¢	8.4¢	8.6¢
Motor Fuel Taxes	Excise Tax on New Trucks and Trailers	Excise Tax on Tires & Tubes, Tread Rubber	Excise Tax on Lubricating Oil, Truck Parts and Accessories	Truck Use Tax

1981 STATE MOTOR VEHICLE REGISTRATIONS*

State	All Motor Vehicles	Trucks	Truck % of Total
Alabama	3,044,570	830,827	27.3%
Alaska	287,766	100,012	34.8
Arizona	2,169,700	577,567	26.6
Arkansas	1,670,360	552,423	33.1
California	17,243,565	3,404,991	19.7
Colorado	2,568,406	616,508	24.0
Connecticut	2,152,937	128,180	6.0
Delaware	410,040	74,464	18.2
District of Columbia	265,081	11,623	4.4
Florida	8,001,300	1,363,380	17.0
Georgia	3,903,911	851,199	21.8
Hawaii	578,684	49,260	8.5
Idaho	888,793	310,061	34.9
Illinois	7,849,029	1,208,221	15.4
Indiana	4,015,784	968,143	24.1
Iowa	2,546,880	625,090	24.5
Kansas	2,112,761	616,068	29.2
Kentucky	2,611,768	758,105	29.0
Louisiana	2,863,256	807,571	28.2
Maine	763,392	186,252	24.4
Maryland	2,903,654	439,073	15.1
Massachusetts	3,836,297	426,311	11.1
Michigan	6,298,113	1,081,114	17.2
Minnesota	3,283,112	778,912	23.7
Mississippi	1,585,561	358,091	22.6
Missouri	3,412,348	843,904	24.7
Montana	761,240	299,670	39.4
Nebraska	1,244,714	395,228	31.8
Nevada	698,097	179,163	25.7
New Hampshire	805,006	100,443	12.5
New Jersey	4,669,022	423,586	9.1
New Mexico	1,075,755	345,517	32.1
New York	8,193,596	925,133	11.3
North Carolina	4,580,285	1,054,746	23.0
North Dakota	660,833	257,206	38.9
Ohio	7,929,992	1,274,890	16.1
Oklahoma	2,699,785	890,016	33.0
Oregon	2,129,858	510,189	24.0
Pennsylvania	7,152,294	1,018,591	14.2
Rhode Island	613,281	71,296	11.6
South Carolina	1,982,018	444,359	22.4
South Dakota	637,279	220,431	34.6
Tennessee	3,565,200	620,813	17.4
Texas	11,199,703	3,085,800	27.6
Utah	1,081,122	322,257	29.8
Vermont	359,614	73,246	20.4
Virginia	3,873,666	577,899	14.9
Washington	3,424,298	915,903	26.7
West Virginia	1,347,902	370,961	27.5
Wisconsin	3,257,036	513,352	15.8
Wyoming	498,959	185,240	37.1
United States	**161,707,623**	**33,043,285**	**20.4%**

* Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.

1981 SPECIAL MOTOR VEHICLE TAXES PAID BY ALL MOTOR VEHICLES

State	State Highway User Taxes ($1,000)	Federal Highway User Taxes (1) ($1,000)	Total Special Taxes ($1,000)
Alabama	$ 315,023	$ 118,237	$ 433,260
Alaska	29,213	12,426	41,639
Arizona	221,805	85,389	307,194
Arkansas	209,115	78,027	287,142
California	1,968,617	624,870	2,593,487
Colorado	198,718	89,242	287,960
Connecticut	261,758	68,155	329,913
Delaware	55,942	16,605	72,547
District of Columbia	51,459	8,726	60,185
Florida	688,219	271,449	959,668
Georgia	311,041	171,300	482,341
Hawaii	55,268	18,676	73,944
Idaho	96,160	31,188	127,348
Illinois	730,782	274,526	1,005,308
Indiana	415,683	165,806	581,489
Iowa	319,691	95,923	415,614
Kansas	199,524	82,683	282,207
Kentucky	358,138	105,476	463,614
Louisiana	271,168	133,470	404,638
Maine	83,880	30,344	114,224
Maryland	426,461	105,019	531,480
Massachusetts	386,764	118,480	505,244
Michigan	700,596	223,500	924,096
Minnesota	396,573	119,448	516,021
Mississippi	174,922	74,488	249,410
Missouri	308,031	151,020	459,051
Montana	80,897	31,716	112,613
Nebraska	177,418	55,077	232,495
Nevada	99,947	30,956	130,903
New Hampshire	88,232	23,592	111,824
New Jersey	542,054	174,096	716,150
New Mexico	144,690	51,499	196,189
New York	801,835	287,959	1,089,794
North Carolina	506,262	170,614	676,876
North Dakota	68,091	27,150	95,241
Ohio	773,512	286,688	1,060,200
Oklahoma	302,986	116,817	419,803
Oregon	197,069	85,357	282,426
Pennsylvania	1,083,304	274,556	1,357,860
Rhode Island	67,384	19,300	86,684
South Carolina	253,018	90,500	343,518
South Dakota	81,052	26,329	107,381
Tennessee	361,855	143,505	505,360
Texas	1,419,518	529,661	1,949,179
Utah	98,283	46,052	144,335
Vermont	63,380	14,197	77,577
Virginia	509,964	146,877	656,841
Washington	538,611	111,208	649,819
West Virginia	197,149	52,275	249,424
Wisconsin	381,924	124,090	506,014
Wyoming	75,545	27,920	103,465
United States	**$18,148,531**	**$6,222,464**	**$24,370,995**

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

1981 SPECIAL MOTOR VEHICLE TAXES PAID BY TRUCKS

State	State Highway User Taxes ($1,000)	Truck % of Total	Federal Highway User Taxes (1) ($1,000)	Truck % of Total	Total Special Taxes ($1,000)	Truck % of Total
Alabama*	$ 167,201	53.1%	$ 76,948	65.1%	$ 244,149	56.4%
Alaska	15,498	53.1	8,812	70.9	24,310	58.4
Arizona	122,719	55.3	49,672	58.2	172,391	56.1
Arkansas	111,664	53.4	49,670	63.7	161,334	56.2
California	677,738	34.4	299,225	47.9	976,963	37.7
Colorado	95,989	48.3	49,366	55.3	145,355	50.5
Connecticut	39,071	14.9	15,835	23.2	54,906	16.6
Delaware	18,041	32.2	7,358	44.3	25,399	35.0
District of Columbia	5,288	10.3	1,746	20.0	7,034	11.7
Florida	211,550	30.7	123,308	45.4	334,858	34.9
Georgia	123,495	39.7	86,072	50.2	209,567	43.4
Hawaii	11,456	20.7	5,848	31.3	17,304	23.4
Idaho	57,307	59.6	21,294	68.3	78,601	61.7
Illinois	291,537	39.9	120,096	43.7	411,633	40.9
Indiana	193,242	46.5	87,275	52.6	280,517	48.2
Iowa	147,992	46.3	52,650	54.9	200,642	48.3
Kansas	111,279	55.8	49,219	59.5	160,498	56.9
Kentucky	163,747	45.7	61,531	58.3	225,278	48.6
Louisiana	139,132	51.3	79,810	59.8	218,942	54.1
Maine	40,046	47.7	16,802	55.4	56,848	49.8
Maryland*	131,577	30.9	46,732	44.5	178,309	33.5
Massachusetts	96,695	25.0	39,108	33.0	135,803	26.9
Michigan	238,468	34.0	98,294	44.0	336,762	36.4
Minnesota*	150,898	38.1	63,326	53.0	214,224	41.5
Mississippi	81,436	46.6	38,302	51.4	119,738	48.0
Missouri	133,692	43.4	79,032	52.3	212,724	46.3
Montana	52,949	65.5	22,361	70.5	75,310	66.9
Nebraska	96,635	54.5	34,220	62.1	130,855	56.3
Nevada	45,207	45.2	17,530	56.6	62,737	47.9
New Hampshire	22,112	25.1	10,007	42.4	32,119	28.7
New Jersey	133,480	24.6	56,999	32.7	190,479	26.6
New Mexico	81,944	56.6	33,386	64.8	115,330	58.8
New York	206,495	25.8	93,764	32.6	300,259	27.6
North Carolina*	216,791	42.8	90,851	53.2	307,642	45.5
North Dakota*	35,030	51.4	16,219	59.7	51,249	53.8
Ohio*	318,190	41.1	130,610	45.6	448,800	42.3
Oklahoma	123,861	40.9	74,393	63.7	198,254	47.2
Oregon	106,748	54.2	48,146	56.4	154,894	54.8
Pennsylvania	382,564	35.3	122,687	44.7	505,251	37.2
Rhode Island	15,241	22.6	6,184	32.0	21,425	24.7
South Carolina	98,508	38.9	44,418	49.1	142,926	41.6
South Dakota*	39,596	48.9	14,712	55.9	54,308	50.6
Tennessee	139,070	38.4	63,506	44.3	202,576	40.1
Texas*	712,432	50.2	318,721	60.2	1,031,153	52.9
Utah	51,564	52.5	28,330	61.5	79,894	55.4
Vermont	26,116	41.2	7,101	50.0	33,217	42.8
Virginia*	176,072	34.5	67,626	46.0	243,698	37.1
Washington	220,485	40.9	62,854	56.5	283,339	43.6
West Virginia	76,440	38.8	30,468	58.3	106,908	42.9
Wisconsin	148,968	39.0	51,926	41.8	200,894	39.7
Wyoming	53,408	70.7	19,542	70.0	72,950	70.5
United States	**$7,156,664**	**39.4%**	**$3,093,892**	**49.7%**	**$10,250,556**	**42.1%**

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

* State tax payments derived in part from special tax studies.

SUMMARY OF STATE AND FEDERAL HIGHWAY-USER TAXES IN THE UNITED STATES BY YEARS

(All dollar amounts expressed in 1,000's)

Calendar Year	STATE HIGHWAY-USER TAXES			FEDERAL HIGHWAY-USER TAXES*			TOTAL HIGHWAY-USER TAXES*		
	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck% of Total
1957	$ 4,568,463	$ 1,492,816	32.7	$ 1,926,635	$ 611,909	31.8	$ 6,495,098	$ 2,104,725	32.4
1958	$ 4,666,668	$ 1,529,129	32.8	$ 1,907,122	$ 641,287	33.6	$ 6,573,790	$ 2,170,416	33.0
1959	$ 5,090,916	$ 1,653,874	32.5	$ 2,108,887	$ 732,037	34.7	$ 7,199,803	$ 2,385,911	33.1
1960	$ 5,320,719	$ 1,709,428	32.1	$ 2,712,015	$ 898,575	33.1	$ 8,032,734	$ 2,608,003	32.5
1961	$ 5,509,512	$ 1,772,428	32.2	$ 2,767,867	$ 919,135	33.2	$ 8,277,379	$ 2,691,563	32.5
1962	$ 5,822,245	$ 1,898,503	32.6	$ 3,003,040	$ 1,093,856	36.4	$ 8,825,285	$ 2,992,359	33.9
1963	$ 6,154,129	$ 1,991,662	32.4	$ 3,326,435	$ 1,282,971	38.6	$ 9,480,564	$ 3,274,633	34.5
1964	$ 6,581,355	$ 2,149,693	32.7	$ 3,517,685	$ 1,384,695	39.4	$ 10,099,040	$ 3,534,388	35.0
1965	$ 7,007,140	$ 2,296,191	32.8	$ 3,639,093	$ 1,442,843	39.6	$ 10,646,233	$ 3,739,034	35.1
1966	$ 7,518,545	$ 2,465,355	32.8	$ 4,043,658	$ 1,707,269	42.2	$ 11,562,203	$ 4,172,624	36.1
1967	$ 7,898,371	$ 2,599,420	32.9	$ 4,075,180	$ 1,681,596	41.3	$ 11,973,551	$ 4,281,016	35.8
1968	$ 8,634,411	$ 2,830,068	32.8	$ 4,350,768	$ 1,821,592	41.9	$ 12,985,179	$ 4,651,660	35.8
1969	$ 9,502,056	$ 3,145,026	33.1	$ 4,854,357	$ 2,109,278	43.5	$ 14,356,413	$ 5,254,304	36.6
1970	$ 10,279,275	$ 3,429,468	33.4	$ 5,105,776	$ 2,202,861	43.1	$ 15,385,051	$ 5,632,329	36.6
1971	$ 10,955,007	$ 3,668,598	33.5	$ 5,291,377	$ 2,299,066	43.4	$ 16,246,384	$ 5,967,664	36.7
1972	$ 12,010,496	$ 4,045,269	33.7	$ 5,315,032	$ 2,092,554	39.4	$ 17,325,528	$ 6,137,823	35.4
1973	$ 13,142,618	$ 4,568,163	34.8	$ 5,949,122	$ 2,533,373	42.6	$ 19,091,740	$ 7,101,536	37.2
1974	$ 13,123,714	$ 4,629,327	35.3	$ 5,846,038	$ 2,518,419	43.1	$ 18,969,752	$ 7,147,746	37.7
1975	$ 13,460,139	$ 4,818,630	35.8	$ 5,602,676	$ 2,350,924	42.0	$ 19,062,815	$ 7,169,554	37.6
1976	$ 14,995,227	$ 5,456,249	36.4	$ 6,031,064	$ 2,523,164	41.8	$ 21,026,291	$ 7,979,413	37.9
1977	$ 15,695,033	$ 5,855,506	37.3	$ 6,524,952	$ 2,993,592	45.9	$ 22,219,985	$ 8,849,098	39.8
1978	$ 16,652,361	$ 6,346,034	38.1	$ 6,970,339	$ 3,323,368	47.7	$ 23,622,700	$ 9,669,402	40.9
1979	$ 17,152,473	$ 6,617,387	38.6	$ 7,072,378	$ 3,531,909	49.9	$ 24,224,851	$ 10,149,296	41.9
1980	$ 17,178,510	$ 6,730,837	39.2	$ 6,397,776	$ 3,157,048	49.3	$ 23,576,286	$ 9,887,885	41.9
1981	$ 18,148,531	$ 7,156,664	39.4	$ 6,222,464	$ 3,093,892	49.7	$ 24,370,995	$ 10,250,556	42.1
25-Year Total	**$257,067,914**	**$90,855,725**	**35.3**	**$114,561,736**	**$48,947,213**	**42.7**	**$371,629,650**	**$139,802,938**	**37.6**

* Federal taxes include only those excises paid by highway users that were dedicated to the Highway Trust Fund.

SOURCE: Based on data compiled for the annual editions of "Truck Taxes by States," Department of Economics and Taxation, American Trucking Associations, Inc.